



**HOWELL COUNTY, MISSOURI
TWO YEARS ENDED DECEMBER 31, 2000**

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2001-87
September 18, 2001
www.auditor.state.mo.us**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

September 2001

www.auditor.state.mo.us

IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Howell, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

This audit of Howell County included additional areas of county operations, as well as the elected county officials. The following concerns were noted as part of the audit:

- A state law, Section 50.333.13, RSMo, enacted in 1997, allowed salary commissions meeting in 1997 to provide mid-term salary increases for associate county commissioners elected in 1996 due to the fact that their terms were increased from two years to four. Based on this law, in 1999 Howell County's Associate County Commissioners salaries were each increased approximately \$5,400 yearly, according to information from the county clerk.

On May 15, 2001, the Missouri Supreme Court handed down an opinion that holds that all raises given pursuant to this statute section are unconstitutional. Based on the Supreme Court decision, the raises given to each of the Associate County Commissioners, totaling approximately \$10,800, for the two years ended December 31, 2000, should be repaid. Any raises given to other officials within their term of office should also be re-evaluated for propriety.

- The county does not have procedures in place to track federal awards for preparation of the schedule of expenditures of federal awards. The county prepared a schedule for the years ended December 31, 2000 and 1999; however, the schedule contained a number of errors and omissions with expenditures understated by \$56,304 and \$93,253, respectively.
- State law allows county officials, with the approval of the County Commission, to perform services for cities that they normally provide to the county for additional compensation. The county entered into written contracts in 1988 and 1990 which provide for the county to collect property taxes for the city of West Plains and the city of Willow Springs, respectively.

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The County Collector currently assesses a penalty on delinquent city tax payments in accordance with state law, which provides for a 5 percent penalty to be collected from the taxpayer, and the proceeds are to be distributed two-fifths to the General Revenue Fund and three-fifths to the County Employees' Retirement Fund. However, the County Collector personally retains these penalties.

The audit also includes some matters related to budgetary practices, published financial statements, collateral securities, and the Juvenile Office, upon which the county should consider and take appropriate corrective action.

Copies of the audit are available upon request.

HOWELL COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS

To the County Commission
and
Officeholders of Howell County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Howell County, Missouri, as of and for the years ended December 31, 2000 and 1999, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Howell County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Howell County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Howell County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31,

2000 and 1999, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we also have issued our report dated June 14, 2001, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Howell County, Missouri, and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.



Claire McCaskill
State Auditor

June 14, 2001 (fieldwork completion date)

The following auditors participated in the preparation of this report:

| | |
|---------------------|-----------------------|
| Director of Audits: | Thomas J. Kremer, CPA |
| Audit Manager: | Jeannette Eaves, CPA |
| In-Charge Auditor: | Robyn Vogt |
| Audit Staff: | Steve Garner |
| | Cindy Elliott |



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
and
Officeholders of Howell County, Missouri

We have audited the special-purpose financial statements of various funds of Howell County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated June 14, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Howell County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which are described in the accompanying Management Advisory Report.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Howell County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not

necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting which are described in the accompanying Management Advisory Report.

This report is intended for the information of the management of Howell County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

June 14, 2001 (fieldwork completion date)

Financial Statements

Exhibit A-1

HOWELL COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 2000

| Fund | Cash, January 1 | Receipts | Disbursements | Cash, December 31 |
|-------------------------------------|--------------------|-----------|---------------|----------------------|
| General Revenue | \$ 278,548 | 2,748,192 | 2,698,525 | 328,215 |
| Special Road and Bridge | 176,227 | 1,446,160 | 1,460,857 | 161,530 |
| Assessment | 12,441 | 298,632 | 263,775 | 47,298 |
| School Resource Officer | 31,712 | 34,797 | 39,935 | 26,574 |
| Law Enforcement Training | 13,100 | 15,095 | 11,781 | 16,414 |
| Prosecuting Attorney Bad Check | 14,995 | 50,940 | 52,453 | 13,482 |
| Recorder's Special | 41,221 | 17,372 | 3,650 | 54,943 |
| Prosecuting Attorney Training | 2,713 | 2,476 | 3,234 | 1,955 |
| 911 Emergency Telephone | 334,135 | 385,619 | 374,489 | 345,265 |
| Criminal Pleas | 4,365 | 237 | 4,602 | 0 |
| Children's Trust | 0 | 7,350 | 7,350 | 0 |
| Sheriff's Equipment | 1,943 | 908 | 2,851 | 0 |
| Prosecuting Attorney Special | 4,532 | 964 | 4,713 | 783 |
| Drug Enforcement | 25,505 | 9,857 | 11,426 | 23,936 |
| Sheriff Special | 357 | 49,715 | 44,113 | 5,959 |
| CDBG Project #98-PF-13 | 0 | 79,572 | 79,572 | 0 |
| Sheriff Emergency Response Team | 4,856 | 283 | 2,138 | 3,001 |
| Special Grants | 0 | 262,340 | 258,719 | 3,621 |
| Election Services | 54 | 2,943 | 1,069 | 1,928 |
| Micro Enterprise Loan | 0 | 51,100 | 51,100 | 0 |
| Law Enforcement Sales Tax | 0 | 66,478 | 0 | 66,478 |
| Senate Bill 40 Board | 12,816 | 134,669 | 111,503 | 35,982 |
| Circuit Clerk Interest | 24,131 | 3,977 | 995 | 27,113 |
| Associate Circuit Division Interest | 10,384 | 8,684 | 3,529 | 15,539 |
| Law Library | 1,191 | 14,817 | 4,604 | 11,404 |
| Total | \$ 995,226 | 5,693,177 | 5,496,983 | 1,191,420 |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

HOWELL COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1999

| Fund | Cash, January 1 | Receipts | Disbursements | Cash, December 31 |
|-------------------------------------|--------------------|-----------|---------------|----------------------|
| General Revenue | \$ 258,908 | 2,686,274 | 2,666,634 | 278,548 |
| Special Road and Bridge | 214,100 | 1,416,452 | 1,454,325 | 176,227 |
| Assessment | 11,858 | 270,463 | 269,880 | 12,441 |
| School Resource Officer | 28,190 | 42,109 | 38,587 | 31,712 |
| Law Enforcement Training | 8,792 | 16,350 | 12,042 | 13,100 |
| Prosecuting Attorney Bad Check | 19,476 | 47,991 | 52,472 | 14,995 |
| Recorder's Special | 61,241 | 18,631 | 38,651 | 41,221 |
| Prosecuting Attorney Training | 3,446 | 2,849 | 3,582 | 2,713 |
| 911 Emergency Telephone | 324,420 | 361,958 | 352,243 | 334,135 |
| Criminal Pleas | 9,207 | 404 | 5,246 | 4,365 |
| Children's Trust | 0 | 6,199 | 6,199 | 0 |
| Sheriff's Equipment | 3,840 | 889 | 2,786 | 1,943 |
| Prosecuting Attorney Special | 2,719 | 2,902 | 1,089 | 4,532 |
| Drug Enforcement | 11,802 | 120,081 | 106,378 | 25,505 |
| Sheriff Special | 408 | 28,831 | 28,882 | 357 |
| EDA Grant - Phase 1 | 0 | 14,875 | 14,875 | 0 |
| EDA Grant - Phase 2 | 0 | 982 | 982 | 0 |
| CDBG Project #96-ED-09 | 0 | 924 | 924 | 0 |
| CDBG Project #97-PF-11 | 0 | 40,761 | 40,761 | 0 |
| CDBG Project #98-PF-13 | 0 | 298,728 | 298,728 | 0 |
| Sheriff Emergency Response Team | 2,578 | 5,008 | 2,730 | 4,856 |
| South Central Drug Task Force | 0 | 167,698 | 167,698 | 0 |
| Election Services | 0 | 54 | 0 | 54 |
| Senate Bill 40 Board | 21,366 | 129,164 | 137,714 | 12,816 |
| Circuit Clerk Interest | 27,034 | 7,176 | 10,079 | 24,131 |
| Associate Circuit Division Interest | 5,825 | 5,249 | 690 | 10,384 |
| Law Library | 2,391 | 3,052 | 4,252 | 1,191 |
| Total | \$ 1,017,601 | 5,696,054 | 5,718,429 | 995,226 |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

HOWELL COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|-------------------------------------|-------------------------|-----------|--|-----------|-----------|--|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| TOTALS - VARIOUS FUNDS | | | | | | |
| RECEIPTS | \$ 5,752,525 | 5,599,221 | (153,304) | 5,652,959 | 5,680,523 | 27,564 |
| DISBURSEMENTS | 6,238,381 | 5,487,855 | 750,526 | 6,211,400 | 5,703,408 | 507,992 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (485,856) | 111,366 | 597,222 | (558,441) | (22,885) | 535,556 |
| CASH, JANUARY 1 | 959,520 | 959,520 | 0 | 982,351 | 982,351 | 0 |
| CASH, DECEMBER 31 | 473,664 | 1,070,886 | 597,222 | 423,910 | 959,466 | 535,556 |
| GENERAL REVENUE FUND | | | | | | |
| RECEIPTS | | | | | | |
| Property taxes | 34,500 | 38,029 | 3,529 | 29,000 | 31,954 | 2,954 |
| Sales taxes | 1,582,000 | 1,493,560 | (88,440) | 1,422,000 | 1,450,344 | 28,344 |
| Intergovernmental | 681,225 | 704,090 | 22,865 | 675,304 | 694,380 | 19,076 |
| Charges for services | 434,483 | 426,357 | (8,126) | 392,470 | 434,513 | 42,043 |
| Interest | 25,000 | 34,565 | 9,565 | 30,000 | 22,079 | (7,921) |
| Other | 38,747 | 46,108 | 7,361 | 37,057 | 48,004 | 10,947 |
| Transfers in | 5,000 | 5,483 | 483 | 5,000 | 5,000 | 0 |
| Total Receipts | 2,800,955 | 2,748,192 | (52,763) | 2,590,831 | 2,686,274 | 95,443 |
| DISBURSEMENTS | | | | | | |
| County Commission | 92,895 | 92,033 | 862 | 92,295 | 92,091 | 204 |
| County Clerk | 89,675 | 85,325 | 4,350 | 85,775 | 82,943 | 2,832 |
| Elections | 89,900 | 96,140 | (6,240) | 59,500 | 49,977 | 9,523 |
| Buildings and grounds | 63,320 | 68,554 | (5,234) | 66,650 | 55,615 | 11,035 |
| Employee fringe benefits | 392,700 | 361,285 | 31,415 | 304,000 | 299,037 | 4,963 |
| County Treasurer | 46,902 | 44,481 | 2,421 | 46,277 | 44,649 | 1,628 |
| County Collector | 118,254 | 118,239 | 15 | 113,760 | 113,748 | 12 |
| Ex Officio Recorder of Deeds | 68,750 | 69,299 | (549) | 67,900 | 66,782 | 1,118 |
| Circuit Clerk | 34,500 | 14,219 | 20,281 | 30,000 | 31,947 | (1,947) |
| Associate Circuit Court | 17,100 | 15,363 | 1,737 | 17,354 | 16,062 | 1,292 |
| Court administration | 8,200 | 5,250 | 2,950 | 8,350 | 5,147 | 3,203 |
| Public Administrator | 20,555 | 19,000 | 1,555 | 20,515 | 19,405 | 1,110 |
| Sheriff | 523,940 | 471,316 | 52,624 | 482,040 | 481,970 | 70 |
| Jail | 172,890 | 157,921 | 14,969 | 162,500 | 140,109 | 22,391 |
| Prosecuting Attorney | 141,506 | 141,706 | (200) | 138,383 | 139,553 | (1,170) |
| Juvenile Officer | 141,596 | 124,710 | 16,886 | 166,213 | 155,141 | 11,072 |
| County Coroner | 19,500 | 17,624 | 1,876 | 17,000 | 19,261 | (2,261) |
| Grants | 312,783 | 227,746 | 85,037 | 306,675 | 257,529 | 49,146 |
| Public health and welfare services | 31,000 | 62,916 | (31,916) | 31,000 | 45,421 | (14,421) |
| Debt service | 135,000 | 127,700 | 7,300 | 135,000 | 123,823 | 11,177 |
| Other | 349,869 | 310,008 | 39,861 | 326,173 | 355,118 | (28,945) |
| Transfers out | 67,690 | 67,690 | 0 | 73,720 | 71,306 | 2,414 |
| Emergency Fund | 85,000 | 0 | 85,000 | 80,000 | 0 | 80,000 |
| Total Disbursements | 3,023,525 | 2,698,525 | 325,000 | 2,831,080 | 2,666,634 | 164,446 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (222,570) | 49,667 | 272,237 | (240,249) | 19,640 | 259,889 |
| CASH, JANUARY 1 | 278,548 | 278,548 | 0 | 258,908 | 258,908 | 0 |
| CASH, DECEMBER 31 | 55,978 | 328,215 | 272,237 | 18,659 | 278,548 | 259,889 |

Exhibit B

HOWELL COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|------------------|--|------------------|------------------|--|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>SPECIAL ROAD AND BRIDGE FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Property taxes | 23,000 | 26,918 | 3,918 | 21,000 | 22,618 | 1,618 |
| Sales taxes | 285,000 | 285,000 | 0 | 265,000 | 275,000 | 10,000 |
| Intergovernmental | 1,122,410 | 1,120,899 | (1,511) | 1,140,366 | 1,104,926 | (35,440) |
| Charges for services | 500 | 300 | (200) | 500 | 745 | 245 |
| Interest | 11,000 | 10,432 | (568) | 11,000 | 11,018 | 18 |
| Other | 0 | 2,611 | 2,611 | 0 | 2,145 | 2,145 |
| Total Receipts | 1,441,910 | 1,446,160 | 4,250 | 1,437,866 | 1,416,452 | (21,414) |
| DISBURSEMENTS | | | | | | |
| Salaries | 480,000 | 478,942 | 1,058 | 460,000 | 456,814 | 3,186 |
| Employee fringe benefits | 176,100 | 136,979 | 39,121 | 147,000 | 123,947 | 23,053 |
| Supplies | 123,000 | 138,673 | (15,673) | 138,000 | 105,201 | 32,799 |
| Insurance | 35,000 | 37,337 | (2,337) | 25,000 | 4,671 | 20,329 |
| Road and bridge materials | 435,000 | 367,483 | 67,517 | 463,000 | 405,131 | 57,869 |
| Equipment repairs | 75,000 | 95,843 | (20,843) | 90,000 | 61,772 | 28,228 |
| Rentals | 34,000 | 33,309 | 691 | 19,000 | 33,161 | (14,161) |
| Equipment purchases | 200,000 | 132,646 | 67,354 | 250,000 | 238,163 | 11,837 |
| Construction, repair, and maintenance | 6,000 | 14,098 | (8,098) | 4,600 | 246 | 4,354 |
| Other | 25,600 | 25,547 | 53 | 28,650 | 25,219 | 3,431 |
| Total Disbursements | 1,589,700 | 1,460,857 | 128,843 | 1,625,250 | 1,454,325 | 170,925 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (147,790) | (14,697) | 133,093 | (187,384) | (37,873) | 149,511 |
| CASH, JANUARY 1 | 176,227 | 176,227 | 0 | 214,100 | 214,100 | 0 |
| CASH, DECEMBER 31 | 28,437 | 161,530 | 133,093 | 26,716 | 176,227 | 149,511 |
| <u>ASSESSMENT FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 242,570 | 213,672 | (28,898) | 222,641 | 192,289 | (30,352) |
| Charges for services | 9,000 | 18,349 | 9,349 | 9,000 | 9,084 | 84 |
| Interest | 2,200 | 3,421 | 1,221 | 2,000 | 2,284 | 284 |
| Transfers in | 63,190 | 63,190 | 0 | 69,220 | 66,806 | (2,414) |
| Total Receipts | 316,960 | 298,632 | (18,328) | 302,861 | 270,463 | (32,398) |
| DISBURSEMENTS | | | | | | |
| Assessor | 326,960 | 263,775 | 63,185 | 307,260 | 269,880 | 37,380 |
| Total Disbursements | 326,960 | 263,775 | 63,185 | 307,260 | 269,880 | 37,380 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (10,000) | 34,857 | 44,857 | (4,399) | 583 | 4,982 |
| CASH, JANUARY 1 | 12,441 | 12,441 | 0 | 11,858 | 11,858 | 0 |
| CASH, DECEMBER 31 | 2,441 | 47,298 | 44,857 | 7,459 | 12,441 | 4,982 |

Exhibit B

HOWELL COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|---|-------------------------|---------|--|----------|---------|--|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>SCHOOL RESOURCE OFFICER FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 43,798 | 34,797 | (9,001) | 41,241 | 42,109 | 868 |
| Total Receipts | 43,798 | 34,797 | (9,001) | 41,241 | 42,109 | 868 |
| DISBURSEMENTS | | | | | | |
| Salaries | 36,316 | 35,603 | 713 | 33,759 | 33,854 | (95) |
| Office expenditures | 600 | 507 | 93 | 600 | 568 | 32 |
| Equipment | 500 | 116 | 384 | 500 | 143 | 357 |
| Mileage and training | 6,456 | 3,709 | 2,747 | 6,382 | 4,022 | 2,360 |
| Total Disbursements | 43,872 | 39,935 | 3,937 | 41,241 | 38,587 | 2,654 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (74) | (5,138) | (5,064) | 0 | 3,522 | 3,522 |
| CASH, JANUARY 1 | 31,712 | 31,712 | 0 | 28,190 | 28,190 | 0 |
| CASH, DECEMBER 31 | 31,638 | 26,574 | (5,064) | 28,190 | 31,712 | 3,522 |
| <u>LAW ENFORCEMENT TRAINING FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 4,500 | 4,907 | 407 | 3,000 | 5,525 | 2,525 |
| Charges for services | 9,200 | 9,337 | 137 | 9,500 | 10,295 | 795 |
| Interest | 500 | 851 | 351 | 500 | 530 | 30 |
| Total Receipts | 14,200 | 15,095 | 895 | 13,000 | 16,350 | 3,350 |
| DISBURSEMENTS | | | | | | |
| Sheriff | 26,500 | 11,781 | 14,719 | 20,500 | 12,042 | 8,458 |
| Total Disbursements | 26,500 | 11,781 | 14,719 | 20,500 | 12,042 | 8,458 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (12,300) | 3,314 | 15,614 | (7,500) | 4,308 | 11,808 |
| CASH, JANUARY 1 | 13,100 | 13,100 | 0 | 8,792 | 8,792 | 0 |
| CASH, DECEMBER 31 | 800 | 16,414 | 15,614 | 1,292 | 13,100 | 11,808 |
| <u>PROSECUTING ATTORNEY BAD CHECK FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | 45,000 | 49,985 | 4,985 | 40,000 | 47,125 | 7,125 |
| Interest | 500 | 955 | 455 | 1,500 | 866 | (634) |
| Total Receipts | 45,500 | 50,940 | 5,440 | 41,500 | 47,991 | 6,491 |
| DISBURSEMENTS | | | | | | |
| Prosecuting Attorney | 58,707 | 52,453 | 6,254 | 57,822 | 52,472 | 5,350 |
| Total Disbursements | 58,707 | 52,453 | 6,254 | 57,822 | 52,472 | 5,350 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (13,207) | (1,513) | 11,694 | (16,322) | (4,481) | 11,841 |
| CASH, JANUARY 1 | 14,995 | 14,995 | 0 | 19,476 | 19,476 | 0 |
| CASH, DECEMBER 31 | 1,788 | 13,482 | 11,694 | 3,154 | 14,995 | 11,841 |

Exhibit B

HOWELL COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|---------|--|----------|----------|--|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>RECORDER'S SPECIAL FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | 20,000 | 14,742 | (5,258) | 20,000 | 16,064 | (3,936) |
| Interest | 3,000 | 2,630 | (370) | 4,000 | 2,567 | (1,433) |
| Total Receipts | 23,000 | 17,372 | (5,628) | 24,000 | 18,631 | (5,369) |
| DISBURSEMENTS | | | | | | |
| Ex Officio Recorder of Deeds | 12,100 | 3,650 | 8,450 | 40,000 | 38,651 | 1,349 |
| Total Disbursements | 12,100 | 3,650 | 8,450 | 40,000 | 38,651 | 1,349 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 10,900 | 13,722 | 2,822 | (16,000) | (20,020) | (4,020) |
| CASH, JANUARY 1 | 41,221 | 41,221 | 0 | 61,241 | 61,241 | 0 |
| CASH, DECEMBER 31 | 52,121 | 54,943 | 2,822 | 45,241 | 41,221 | (4,020) |
| <u>PROSECUTING ATTORNEY TRAINING FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | 2,550 | 2,332 | (218) | 2,200 | 2,572 | 372 |
| Interest | 100 | 144 | 44 | 200 | 132 | (68) |
| Other | 0 | 0 | 0 | 0 | 145 | 145 |
| Total Receipts | 2,650 | 2,476 | (174) | 2,400 | 2,849 | 449 |
| DISBURSEMENTS | | | | | | |
| Prosecuting Attorney | 5,150 | 3,234 | 1,916 | 5,800 | 3,582 | 2,218 |
| Total Disbursements | 5,150 | 3,234 | 1,916 | 5,800 | 3,582 | 2,218 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (2,500) | (758) | 1,742 | (3,400) | (733) | 2,667 |
| CASH, JANUARY 1 | 2,713 | 2,713 | 0 | 3,446 | 3,446 | 0 |
| CASH, DECEMBER 31 | 213 | 1,955 | 1,742 | 46 | 2,713 | 2,667 |
| <u>911 EMERGENCY TELEPHONE</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | 345,000 | 360,152 | 15,152 | 313,000 | 346,840 | 33,840 |
| Interest | 16,000 | 16,565 | 565 | 17,000 | 14,620 | (2,380) |
| Other | 0 | 8,902 | 8,902 | 0 | 498 | 498 |
| Total Receipts | 361,000 | 385,619 | 24,619 | 330,000 | 361,958 | 31,958 |
| DISBURSEMENTS | | | | | | |
| Salaries | 248,800 | 235,952 | 12,848 | 227,500 | 221,176 | 6,324 |
| Office expenditures | 76,300 | 69,766 | 6,534 | 75,900 | 72,684 | 3,216 |
| Equipment | 32,000 | 22,025 | 9,975 | 29,000 | 36,072 | (7,072) |
| Mileage and training | 6,500 | 8,207 | (1,707) | 5,000 | 6,137 | (1,137) |
| Contractual services | 17,000 | 21,384 | (4,384) | 15,000 | 0 | 15,000 |
| Other | 17,330 | 12,155 | 5,175 | 10,730 | 11,174 | (444) |
| Transfers out | 5,000 | 5,000 | 0 | 5,000 | 5,000 | 0 |
| Total Disbursements | 402,930 | 374,489 | 28,441 | 368,130 | 352,243 | 15,887 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (41,930) | 11,130 | 53,060 | (38,130) | 9,715 | 47,845 |
| CASH, JANUARY 1 | 334,135 | 334,135 | 0 | 324,420 | 324,420 | 0 |
| CASH, DECEMBER 31 | 292,205 | 345,265 | 53,060 | 286,290 | 334,135 | 47,845 |

HOWELL COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|---------|--|---------|---------|--|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>CRIMINAL PLEAS FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Interest | 0 | 237 | 237 | 0 | 404 | 404 |
| Total Receipts | 0 | 237 | 237 | 0 | 404 | 404 |
| DISBURSEMENTS | | | | | | |
| Equipment | 3,365 | 1,094 | 2,271 | 8,207 | 4,971 | 3,236 |
| Other | 1,000 | 1,419 | (419) | 1,000 | 275 | 725 |
| Transfers out | 0 | 2,089 | (2,089) | 0 | 0 | 0 |
| Total Disbursements | 4,365 | 4,602 | (237) | 9,207 | 5,246 | 3,961 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (4,365) | (4,365) | 0 | (9,207) | (4,842) | 4,365 |
| CASH, JANUARY 1 | 4,365 | 4,365 | 0 | 9,207 | 9,207 | 0 |
| CASH, DECEMBER 31 | 0 | 0 | 0 | 0 | 4,365 | 4,365 |
| <u>CHILDREN'S TRUST FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | 9,500 | 7,350 | (2,150) | 9,000 | 6,199 | (2,801) |
| Total Receipts | 9,500 | 7,350 | (2,150) | 9,000 | 6,199 | (2,801) |
| DISBURSEMENTS | | | | | | |
| Payments to shelters | 9,500 | 7,350 | 2,150 | 9,000 | 6,199 | 2,801 |
| Total Disbursements | 9,500 | 7,350 | 2,150 | 9,000 | 6,199 | 2,801 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 0 | 0 | 0 | 0 | 0 |
| CASH, JANUARY 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| CASH, DECEMBER 31 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>SHERIFF'S EQUIPMENT FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Interest | 30 | 126 | 96 | 0 | 143 | 143 |
| Other | 900 | 782 | (118) | 2,000 | 746 | (1,254) |
| Total Receipts | 930 | 908 | (22) | 2,000 | 889 | (1,111) |
| DISBURSEMENTS | | | | | | |
| Sheriff | 2,800 | 622 | 2,178 | 5,800 | 2,786 | 3,014 |
| Transfers out | 0 | 2,229 | (2,229) | 0 | 0 | 0 |
| Total Disbursements | 2,800 | 2,851 | (51) | 5,800 | 2,786 | 3,014 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (1,870) | (1,943) | (73) | (3,800) | (1,897) | 1,903 |
| CASH, JANUARY 1 | 1,943 | 1,943 | 0 | 3,840 | 3,840 | 0 |
| CASH, DECEMBER 31 | 73 | 0 | (73) | 40 | 1,943 | 1,903 |

Exhibit B

HOWELL COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|---|-------------------------|---------|----------------------------------|----------|---------|----------------------------------|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>PROSECUTING ATTORNEY SPECIAL FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 2,700 | 814 | (1,886) | 1,300 | 2,735 | 1,435 |
| Interest | 150 | 150 | 0 | 200 | 167 | (33) |
| Total Receipts | 2,850 | 964 | (1,886) | 1,500 | 2,902 | 1,402 |
| DISBURSEMENTS | | | | | | |
| Prosecuting Attorney | 7,000 | 4,713 | 2,287 | 4,200 | 1,089 | 3,111 |
| Total Disbursements | 7,000 | 4,713 | 2,287 | 4,200 | 1,089 | 3,111 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (4,150) | (3,749) | 401 | (2,700) | 1,813 | 4,513 |
| CASH, JANUARY 1 | 4,532 | 4,532 | 0 | 2,719 | 2,719 | 0 |
| CASH, DECEMBER 31 | 382 | 783 | 401 | 19 | 4,532 | 4,513 |
| <u>DRUG ENFORCEMENT FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 10,000 | 8,426 | (1,574) | 107,000 | 117,598 | 10,598 |
| Interest | 200 | 1,431 | 1,231 | 500 | 2,483 | 1,983 |
| Total Receipts | 10,200 | 9,857 | (343) | 107,500 | 120,081 | 12,581 |
| DISBURSEMENTS | | | | | | |
| Equipment | 4,000 | 0 | 4,000 | 4,000 | 0 | 4,000 |
| Mileage and training | 500 | 0 | 500 | 500 | 0 | 500 |
| South Central Drug Task Force | 26,700 | 11,426 | 15,274 | 113,500 | 106,378 | 7,122 |
| Total Disbursements | 31,200 | 11,426 | 19,774 | 118,000 | 106,378 | 11,622 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (21,000) | (1,569) | 19,431 | (10,500) | 13,703 | 24,203 |
| CASH, JANUARY 1 | 25,505 | 25,505 | 0 | 11,802 | 11,802 | 0 |
| CASH, DECEMBER 31 | 4,505 | 23,936 | 19,431 | 1,302 | 25,505 | 24,203 |
| <u>SHERIFF SPECIAL FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Charges for services | 50,000 | 49,715 | (285) | 32,000 | 28,831 | (3,169) |
| Total Receipts | 50,000 | 49,715 | (285) | 32,000 | 28,831 | (3,169) |
| DISBURSEMENTS | | | | | | |
| Sheriff | 50,000 | 44,113 | 5,887 | 32,000 | 28,882 | 3,118 |
| Total Disbursements | 50,000 | 44,113 | 5,887 | 32,000 | 28,882 | 3,118 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 5,602 | 5,602 | 0 | (51) | (51) |
| CASH, JANUARY 1 | 357 | 357 | 0 | 408 | 408 | 0 |
| CASH, DECEMBER 31 | 357 | 5,959 | 5,602 | 408 | 357 | (51) |

Exhibit B

HOWELL COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|---|-------------------------|--------|----------------------------------|---------|--------|----------------------------------|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>EDA GRANT - PHASE 1 FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | | | | 37,403 | 14,875 | (22,528) |
| Total Receipts | | | | 37,403 | 14,875 | (22,528) |
| DISBURSEMENTS | | | | | | |
| Grant expenditures | | | | 37,403 | 14,875 | 22,528 |
| Total Disbursements | | | | 37,403 | 14,875 | 22,528 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | | | | 0 | 0 | 0 |
| CASH, JANUARY 1 | | | | 0 | 0 | 0 |
| CASH, DECEMBER 31 | | | | 0 | 0 | 0 |
| <u>EDA GRANT - PHASE 2 FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | | | | 122,051 | 982 | (121,069) |
| Total Receipts | | | | 122,051 | 982 | (121,069) |
| DISBURSEMENTS | | | | | | |
| Grant expenditures | | | | 122,051 | 982 | 121,069 |
| Total Disbursements | | | | 122,051 | 982 | 121,069 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | | | | 0 | 0 | 0 |
| CASH, JANUARY 1 | | | | 0 | 0 | 0 |
| CASH, DECEMBER 31 | | | | 0 | 0 | 0 |
| <u>CDBG PROJECT #96-ED-09 FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | | | | 2,324 | 924 | (1,400) |
| Total Receipts | | | | 2,324 | 924 | (1,400) |
| DISBURSEMENTS | | | | | | |
| Grant expenditures | | | | 2,324 | 924 | 1,400 |
| Total Disbursements | | | | 2,324 | 924 | 1,400 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | | | | 0 | 0 | 0 |
| CASH, JANUARY 1 | | | | 0 | 0 | 0 |
| CASH, DECEMBER 31 | | | | 0 | 0 | 0 |

Exhibit B

HOWELL COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|---------|----------------------------------|---------|---------|----------------------------------|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>CDBG PROJECT #97-PF-11 FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | | | | 52,232 | 40,761 | (11,471) |
| Total Receipts | | | | 52,232 | 40,761 | (11,471) |
| DISBURSEMENTS | | | | | | |
| Grant expenditures | | | | 52,232 | 40,761 | 11,471 |
| Total Disbursements | | | | 52,232 | 40,761 | 11,471 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | | | | 0 | 0 | 0 |
| CASH, JANUARY 1 | | | | 0 | 0 | 0 |
| CASH, DECEMBER 31 | | | | 0 | 0 | 0 |
| <u>CDBG PROJECT #98-PF-13 FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 79,572 | 79,572 | 0 | 205,000 | 298,728 | 93,728 |
| Total Receipts | 79,572 | 79,572 | 0 | 205,000 | 298,728 | 93,728 |
| DISBURSEMENTS | | | | | | |
| Grant expenditures | 79,572 | 79,572 | 0 | 205,000 | 298,728 | (93,728) |
| Total Disbursements | 79,572 | 79,572 | 0 | 205,000 | 298,728 | (93,728) |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 0 | 0 | 0 | 0 | 0 |
| CASH, JANUARY 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| CASH, DECEMBER 31 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>SHERIFF EMERGENCY RESPONSE TEAM FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Interest | 150 | 194 | 44 | 200 | 142 | (58) |
| Other | 5,000 | 89 | (4,911) | 5,000 | 4,866 | (134) |
| Total Receipts | 5,150 | 283 | (4,867) | 5,200 | 5,008 | (192) |
| DISBURSEMENTS | | | | | | |
| Sheriff | 10,000 | 2,138 | 7,862 | 7,700 | 2,730 | 4,970 |
| Total Disbursements | 10,000 | 2,138 | 7,862 | 7,700 | 2,730 | 4,970 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (4,850) | (1,855) | 2,995 | (2,500) | 2,278 | 4,778 |
| CASH, JANUARY 1 | 4,856 | 4,856 | 0 | 2,578 | 2,578 | 0 |
| CASH, DECEMBER 31 | 6 | 3,001 | 2,995 | 78 | 4,856 | 4,778 |

Exhibit B

HOWELL COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|---------|--|---------|---------|--|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>SOUTH CENTRAL DRUG TASK FORCE FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | | | | 169,000 | 167,698 | (1,302) |
| Total Receipts | | | | 169,000 | 167,698 | (1,302) |
| DISBURSEMENTS | | | | | | |
| Grant expenditures | | | | 169,000 | 167,698 | 1,302 |
| Total Disbursements | | | | 169,000 | 167,698 | 1,302 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | | | | 0 | 0 | 0 |
| CASH, JANUARY 1 | | | | 0 | 0 | 0 |
| CASH, DECEMBER 31 | | | | 0 | 0 | 0 |
| | | | | | | |
| <u>SPECIAL GRANTS FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 255,000 | 262,340 | 7,340 | | | |
| Total Receipts | 255,000 | 262,340 | 7,340 | | | |
| DISBURSEMENTS | | | | | | |
| Grant expenditures | 255,000 | 258,719 | (3,719) | | | |
| Total Disbursements | 255,000 | 258,719 | (3,719) | | | |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 3,621 | 3,621 | | | |
| CASH, JANUARY 1 | 0 | 0 | 0 | | | |
| CASH, DECEMBER 31 | 0 | 3,621 | 3,621 | | | |
| | | | | | | |
| <u>ELECTION SERVICES FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 4,000 | 2,816 | (1,184) | | | |
| Interest | 0 | 9 | 9 | | | |
| Other | 0 | 118 | 118 | | | |
| Total Receipts | 4,000 | 2,943 | (1,057) | | | |
| DISBURSEMENTS | | | | | | |
| Elections | 4,000 | 1,069 | 2,931 | | | |
| Total Disbursements | 4,000 | 1,069 | 2,931 | | | |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 1,874 | 1,874 | | | |
| CASH, JANUARY 1 | 54 | 54 | 0 | | | |
| CASH, DECEMBER 31 | 54 | 1,928 | 1,874 | | | |

Exhibit B

HOWELL COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUNDS

| | Year Ended December 31, | | | | | |
|--|-------------------------|---------|--|----------|---------|--|
| | 2000 | | | 1999 | | |
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| <u>MICRO ENTERPRISE LOAN FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Intergovernmental | 150,000 | 51,100 | (98,900) | | | |
| Total Receipts | 150,000 | 51,100 | (98,900) | | | |
| DISBURSEMENTS | | | | | | |
| Grant expenditures | 150,000 | 51,100 | 98,900 | | | |
| Total Disbursements | 150,000 | 51,100 | 98,900 | | | |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | 0 | 0 | 0 | | | |
| CASH, JANUARY 1 | 0 | 0 | 0 | | | |
| CASH, DECEMBER 31 | 0 | 0 | 0 | | | |
| <u>SENATE BILL 40 BOARD FUND</u> | | | | | | |
| RECEIPTS | | | | | | |
| Property taxes | 130,000 | 129,945 | (55) | 120,000 | 125,012 | 5,012 |
| Intergovernmental | 1,850 | 614 | (1,236) | 1,550 | 998 | (552) |
| Interest | 3,500 | 4,110 | 610 | 2,500 | 3,154 | 654 |
| Total Receipts | 135,350 | 134,669 | (681) | 124,050 | 129,164 | 5,114 |
| DISBURSEMENTS | | | | | | |
| Office expenditures | 500 | 323 | 177 | 400 | 270 | 130 |
| Contractual services | 145,000 | 111,180 | 33,820 | 140,000 | 137,444 | 2,556 |
| Total Disbursements | 145,500 | 111,503 | 33,997 | 140,400 | 137,714 | 2,686 |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | (10,150) | 23,166 | 33,316 | (16,350) | (8,550) | 7,800 |
| CASH, JANUARY 1 | 12,816 | 12,816 | 0 | 21,366 | 21,366 | 0 |
| CASH, DECEMBER 31 | 2,666 | 35,982 | 33,316 | 5,016 | 12,816 | 7,800 |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

HOWELL COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Howell County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, or the Senate Bill 40 Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

| <u>Fund</u> | <u>Years Ended December 31,</u> |
|--|---------------------------------|
| Circuit Clerk Interest Fund | 2000 and 1999 |
| Associate Circuit Division Interest Fund | 2000 and 1999 |
| Law Library Fund | 2000 and 1999 |
| Law Enforcement Sales Tax Fund | 2000 |
| Election Services Fund | 1999 |

Warrants issued were in excess of budgeted amounts for the following funds:

| <u>Fund</u> | <u>Years Ended December 31,</u> |
|-----------------------------|---------------------------------|
| Criminal Pleas Fund | 2000 |
| Sheriff's Equipment Fund | 2000 |
| Special Grants Fund | 2000 |
| CDBG Project #98-PF-13 Fund | 1999 |

Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 2000, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements did not include the following funds:

| <u>Fund</u> | <u>Years Ended December 31,</u> |
|--|---------------------------------|
| Circuit Clerk Interest Fund | 2000 and 1999 |
| Associate Circuit Division Interest Fund | 2000 and 1999 |
| Law Library Fund | 2000 and 1999 |
| Senate Bill 40 Board Fund | 1999 |

2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's and the Senate Bill 40 Board's deposits at December 31, 2000 and 1999 were entirely covered by federal depositary insurance, collateral securities held by the county's custodial bank in the county's name, or by an irrevocable standby letter of credit issued by a Federal Home Loan Bank.

However, because of significantly higher bank balances at certain times during the year, uninsured and uncollateralized balances existed at those times although not at year-end.

To protect the safety of county deposits, Section 110.020, RSMo 2000, requires depositaries to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

Supplementary Schedule

Schedule

HOWELL COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

| Federal CFDA Number | Federal Grantor/Pass-Through Grantor/Program Title | Pass-Through Entity Identifying Number | Federal Expenditures | |
|--|--|---|-------------------------|----------------|
| | | | Year Ended December 31, | |
| | | | 2000 | 1999 |
| U. S. DEPARTMENT OF AGRICULTURE | | | | |
| Passed through state: | | | | |
| Office of Administration - | | | | |
| 10.665 | Schools and Roads - Grants to States | N/A | \$ 70,003 | 76,671 |
| U.S. DEPARTMENT OF COMMERCE | | | | |
| Direct program - | | | | |
| 11.300 | Grants for Public Works and Economic Development | 05-01-02896 | 0 | 14,875 |
| | | 05-01-02925 | 0 | 982 |
| | Program Total | | <u>0</u> | <u>15,857</u> |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | |
| Passed through state: | | | | |
| Department of Economic Development - | | | | |
| 14.228 | Community Development Block Grants/State's Program | 96-ED-09 | 0 | 924 |
| | | 97-PF-11 | 0 | 40,761 |
| | | 98-PF-13 | 79,572 | 298,728 |
| | | 2000-ME-02 | 51,100 | 0 |
| | Program Total | | <u>130,672</u> | <u>340,413</u> |
| Department of Social Services - | | | | |
| 14.231 | Emergency Shelter Grants Program | ERO1640282 | 31,743 | 19,966 |
| U.S. DEPARTMENT OF JUSTICE | | | | |
| Direct programs: | | | | |
| 16.710 | Public Safety Partnership and Community Policing Grants | | | |
| | COPS More | 1999CMWX1819 | 6,136 | 8,824 |
| | COPS Methamphetamine Initiative | 1999CKWX0063 | 80,000 | 0 |
| | Program Total | | <u>86,136</u> | <u>8,824</u> |
| 16.unknown | Equitable Sharing of Seized and Forfeited Property | N/A | 21,351 | 112,434 |
| Passed through: | | | | |
| State Department of Public Safety - | | | | |
| 16.540 | Juvenile Justice and Delinquency Prevention - Allocation to States | 98-JFJ5-25 | 0 | 8,804 |

Schedule

HOWELL COUNTY, MISSOURI
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

| Federal CFDA Number | Federal Grantor/Pass-Through Grantor/Program Title | Pass-Through Entity Identifying Number | Federal Expenditures | |
|---|--|---|-------------------------|----------------|
| | | | Year Ended December 31, | |
| | | | 2000 | 1999 |
| 16.548 | Title V - Delinquency Prevention Program | 99-JJT5-05 | 42,376 | 0 |
| 16.579 | Byrne Formula Grant Program | 98-NCD2-036 | 0 | 78,781 |
| | | 99-NCD2-013 | 72,749 | 71,579 |
| | | 2000-NCD2-012 | 90,560 | 0 |
| | Program Total | | <u>163,309</u> | <u>150,360</u> |
| 16.588 | Violence Against Women Formula Grants | 97-VAWA-0068 | 0 | 14,521 |
| | | 98-VAWA-0033 | 0 | 17,440 |
| | | 98-VAWA-0085 | 22,420 | 0 |
| | | 99-VAWA-0023 | 21,727 | 0 |
| | Program Total | | <u>44,147</u> | <u>31,961</u> |
| | Missouri Sheriffs' Association - | | | |
| 16.unknown | Domestic Cannabis Eradication/Suppression Program | N/A | 0 | 770 |
| U. S. DEPARTMENT OF TRANSPORTATION | | | | |
| | Passed through state Highway and Transportation Commission: | | | |
| 20.703 | Interagency Hazardous Materials Public Sector Training and Planning Grants | N/A | 2,647 | 0 |
| GENERAL SERVICES ADMINISTRATION | | | | |
| | Passed through state Office of Administration - | | | |
| 39.003 | Donation of Federal Surplus Personal Property | N/A | 0 | 896 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY | | | | |
| | Passed through state Department of Public Safety: | | | |
| 83.534 | Emergency Management - State and Local Assistance | N/A | 4,659 | 4,524 |
| U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| | Passed through state: | | | |
| | Department of Social Services - | | | |
| 93.563 | Child Support Enforcement | N/A | 60,280 | 52,994 |
| 93.667 | Social Services Block Grant | ER0172078 | 94 | 7,589 |
| | | ER0172079 | 8,443 | 23,079 |
| | | ER0172080 | 8,732 | 24,729 |
| | Program Total | | <u>17,269</u> | <u>55,397</u> |
| | Total Expenditures of Federal Awards | | <u>\$ 674,592</u> | <u>879,871</u> |

N/A - Not applicable

The accompanying Notes to the Supplementary Schedule are an integral part of this schedule.

Notes to the Supplementary Schedule

HOWELL COUNTY, MISSOURI
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Howell County, Missouri, except for the programs accounted for in the Howell County Public Housing Agency Fund. Federal awards for that fund have been audited and separately reported on by other independent auditors for its years ended June 30, 2000 and 1999.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for the Equitable Sharing of Seized and Forfeited Property Program (CFDA number 16.unknown) represent the county's share of seized monies or property.

Amounts for the Donation of Federal Surplus Personal Property Program (CFDA number 39.003) represent the estimated fair market value of property at the time of receipt.

2. Subrecipients

Of the federal expenditures presented in the schedule, the county provided federal awards to subrecipients as follows:

| <u>Federal CFDA Number</u> | <u>Program Title</u> | <u>Amount Provided</u> | |
|--------------------------------|---|------------------------|-------------|
| | | <u>2000</u> | <u>1999</u> |
| 14.231 | Emergency Shelter Grants Program | \$ 31,743 | 19,966 |
| 16.unknown | Equitable Sharing of Seized and Forfeited Property | 18,351 | 109,434 |
| 16.548 | Title V - Delinquency Prevention Program | 42,376 | 0 |
| 16.579 | Byrne Formula Grant Program | 163,309 | 150,360 |
| 16.710 | Public Safety Partnership and Community Policing Grants | 80,000 | 0 |

FEDERAL AWARDS -
SINGLE AUDIT SECTION

State Auditor's Report



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commission
and
Officeholders of Howell County, Missouri

Compliance

We have audited the compliance of Howell County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2000 and 1999. The county's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

In our opinion, Howell County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 2000 and 1999. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance

with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as finding number 00-1.

Internal Control Over Compliance

The management of Howell County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the county's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as finding number 00-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe that the reportable condition described above is a material weakness.

This report is intended for the information of the management of Howell County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill
State Auditor

June 14, 2001 (fieldwork completion date)

Schedule

HOWELL COUNTY, MISSOURI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 (INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
 YEARS ENDED DECEMBER 31, 2000 AND 1999

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? yes x no

Reportable conditions identified that are not considered to be material weakness? yes x none reported

Noncompliance material to the financial statements noted? yes x no

Federal Awards

Internal control over major programs:

Material weaknesses identified? yes x no

Reportable condition identified that is not considered to be a material weakness? x yes none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133? x yes no

Identification of major programs:

| <u>CFDA or Other Identifying Number</u> | <u>Program Title</u> |
|---|--|
| 10.665 | Schools and Roads - Grants to States |
| 14.228 | Community Development Block Grants/State's Program |
| 16.579 | Byrne Formula Grant Program |

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as a low-risk auditee? _____ yes x no

Section II - Financial Statement Findings

This section includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Section III - Federal Award Findings and Questioned Costs

This section includes the audit finding that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

| | |
|-------------|---|
| 00-1 | Schedule of Expenditures of Federal Awards |
|-------------|---|

Federal Grantor: U.S. Department of Agriculture
Pass-Through Grantor: Office of Administration
Federal CFDA Number: 10.665
Program Title: Schools and Roads – Grants to States
Pass-Through Entity
Identifying Number: Not Applicable
Award Years: 2000 and 1999
Questioned Costs: Not Applicable

Federal Grantor: U.S. Department of Housing and Urban Development
Pass-Through Grantor: Department of Economic Development
Federal CFDA Number: 14.228
Program Title: Community Development Block Grants/State’s Program
Pass-Through Entity
Identifying Number: 96-ED-09, 97-PF-11, 98-PF-13, & 2000-ME-02
Award Years: 2000 and 1999
Questioned Costs: Not Applicable

Federal Grantor: U.S. Department of Justice
Pass-Through Grantor: Department of Public Safety
Federal CFDA Number: 16.579
Program Title: Byrne Formula Grant Program
Pass-Through Entity
Identifying Number: 98-NCD2-036, 99-NCD2-013, & 2000-NCD2-012
Award Years: 2000 and 1999
Questioned Costs: Not Applicable

Section .310(b) of Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the auditee to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the auditee's financial statements. The county is required to submit the schedule of expenditures of federal awards to the State Auditor's Office as a part of the annual budget.

The county does not have a procedure in place to track federal awards for preparation of the SEFA. For the years ended December 31, 2000 and 1999, the county's SEFA contained numerous errors and omissions. For example, expenditures relating to several federal grants were not included on the schedules. Other programs reported did not include the required pass-through grantor's number. In addition, some programs were reported incorrectly, and in total, expenditures were understated by \$56,304 and \$93,253 for 2000 and 1999, respectively.

Without an accurate SEFA, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal funds.

WE RECOMMEND the County Clerk prepare a complete and accurate schedule of expenditures of federal awards.

AUDITEE'S RESPONSE AND PLAN FOR CORRECTIVE ACTION

The County Clerk indicated the procedures for the preparation of the SEFA will be reviewed prior to the next due date.

Follow-Up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

HOWELL COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Our prior audit report issued for the two years ended December 31, 1998, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings
in Accordance With OMB Circular A-133

HOWELL COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

Our prior audit report issued for the two years ended December 31, 1998, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Findings

HOWELL COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

We have audited the special-purpose financial statements of various funds of Howell County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated June 14, 2001. We also have audited the compliance of Howell County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2000 and 1999, and have issued our report thereon dated June 14, 2001.

We also have audited the operations of elected officials with funds other than those presented in the special-purpose financial statements. As applicable, the objectives of this audit were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable constitutional, statutory, or contractual provisions.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our audit, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Because the Howell County Public Housing Agency is audited and separately reported on by other independent auditors, the related fund is not presented in the special-purpose financial statements. However, we reviewed that audit report and other applicable information.

Our audit was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our findings arising from our audit of the elected county official referred to above. In addition, this report includes findings other than those, if any, reported in the accompanying Schedule of Findings and Questioned Costs. These findings resulted from our audit of the special-purpose financial statements of Howell County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*.

| |
|--|
| 1. Budgetary Practices and Published Financial Statements |
|--|

- A. Formal budgets were not prepared for various county funds for the two years ended December 31, 2000.

Chapter 50, RSMo 2000, requires the preparation of annual budgets for all funds to present a complete financial plan for the ensuing year. By preparing or obtaining budgets for all county funds and activities, the County Commission is able to more effectively evaluate all county financial resources.

- B. Actual disbursements exceeded the budgeted amounts in various funds as follows:

| Fund | Year Ended December 31, | |
|------------------------|-------------------------|--------|
| | 2000 | 1999 |
| Criminal Pleas | \$ 237 | N/A |
| Sheriff's Equipment | 51 | N/A |
| Special Grants | 3,719 | N/A |
| CDBG Project #98-PF-13 | N/A | 93,728 |

The budgets for the Criminal Pleas Fund and the Sheriff's Equipment Fund were exceeded because funds were transferred to the new Law Enforcement Sales Tax Fund at the end of the year and the county did not budget for the transfers.

It was ruled in *State ex rel. Strong v. Cribb*, 364 Mo. 1122, 273 SW2d 246(1954), that county officials are required to strictly comply with the county budget laws. If there are valid reasons which necessitate excess disbursements, budget amendments should be made following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's office. In addition, Section 50.622, RSMo 2000, provides that counties may amend the annual budget during any year in which the county receives additional funds which could not be estimated when the budget was adopted and that the county shall follow the same procedures required for adoption of the annual budget to amend its budget.

- C. The annual published financial statements of the county did not include the financial activity of some county funds as required. Sections 50.800, RSMo 2000, provides that the financial statements show receipts or revenues, disbursements or expenditures, and beginning and ending balances for all county funds.

For the published financial statements to adequately inform the citizens of the county's financial activities, all monies received and disbursed by the county should be included.

WE RECOMMEND the County Commission:

- A. Ensure financial information for all county funds is included in the annual budgets.
- B. Refrain from authorizing disbursements in excess of budgeted amounts. If valid reasons necessitate excess disbursements, the original budget should be formally amended and filed with the State Auditor's office.
- C. Ensure financial information for all county funds is properly reported in the annual financial statements.

AUDITEE'S RESPONSE

- A. *Three funds (the Circuit Clerk Interest Fund, the Associate Circuit Division Interest Fund, and the Law Library Fund) are not under the direct control of the County Commission. Budgets for these funds were not received from the appropriate offices to be included in the 1999 and 2000 county budget documents.*

All funds under the direct control of the County Commission are budgeted in January of each year.

A new fund was established in the later part of 1999 and 2000, respectively:

- 1. *The Election Services Fund was established on December 3, 1999. The December 31, 1999 fund balance was \$54.*
- 2. *The Law Enforcement Sales Tax Fund was established on November 8, 2000. The December 31, 2000 fund balance was \$66,478.*

Section 50.622 provides that counties may amend the annual budget during the year in which the county receives additional funds, which could not be estimated when the budget was adopted.

In this case, the fund balance in these two funds were held frozen since no expenditures were intended in the remaining few days of the calendar year.

We will request this information from the appropriate offices to be included in the 2002 budget.

- B. *On December 29, 2000, the balances of the Criminal Pleas Fund and the Sheriff's Equipment Fund were transferred to the new Law Enforcement Sales Tax Fund in order to combine law enforcement funds.*

The Special Grants Fund and the CDBG Project #98-PF-13 Fund are pass through accounts. In most situations, federal regulations require that receipts to these funds be paid out within five days.

This recommendation will be reviewed and applied appropriately for the 2001 budget year.

- C. *Three funds (the Circuit Clerk Interest Fund, the Associate Circuit Division Interest Fund, and the Law Library Fund) are not under the direct control of the County Commission. Financial statements for these funds were not received from the appropriate offices to be included in the 1999 and 2000 county financial statements.*

| |
|---------------------------------|
| 2. Collateral Securities |
|---------------------------------|

The county and the Senate Bill 40 Board have not established procedures to monitor collateral securities pledged by their depository banks, and as a result, funds were under-collateralized during January 2001 and January 2000. The amount of collateral securities pledged by the county's depository bank to cover deposits of the County Treasurer was insufficient by approximately \$4,600,000 and \$4,300,000 during January 2001 and January 2000, respectively. The Senate Bill 40 Board's funds on deposit exceeded the Federal Deposit Insurance Corporation (FDIC) coverage by approximately \$40,000 and \$11,000 during January 2001 and January 2000, respectively. No collateral securities were pledged by the depository bank to cover the monies in excess of the FDIC coverage. The high balance periods were primarily due to property tax monies collected by the County Collector and disbursed to the County Treasurer and the Senate Bill 40 Board.

Section 110.020, RSMo 2000, requires that the value of securities pledged shall at all times be not less than 100 percent of the actual amount on deposit less the amount insured by the FDIC. Inadequate collateral securities leave county funds and Senate Bill 40 Board funds unsecured and subject to loss in the event of a bank failure.

In addition, the county and the Senate Bill 40 Board have not entered into written depository agreements with their depository banks. A depository contract is necessary to ensure both the bank and the county or county board understand and comply with the agreement. Such a contract may cover issues such as costs of checking accounts and safe deposit boxes, interest charges for borrowed funds, interest to be paid on certificates of deposit, savings accounts, and interest bearing checking accounts, and should include collateral securities required to be pledged. In addition, Section 110.130, RSMo 2000, requires the county and the Senate Bill 40 Board to enter into agreements with the bank selected as the depository during the May term in each odd-numbered year.

WE RECOMMEND the County Commission and the Senate Bill 40 Board establish monitoring procedures to ensure depository banks pledge adequate collateral securities at all times. In addition, the County Commission and the Senate Bill 40 Board should enter into written depository agreements with all depository banks, as required by state law.

AUDITEE'S RESPONSE

The County Commission indicated procedures have been established to ensure adequate collateral securities are pledged. Depositary agreements will be reviewed this year.

The Senate Bill 40 Board treasurer indicated the bank pledged collateral securities to secure Senate Bill 40 Board funds. When property tax monies are received, the board will notify the bank that additional securities need to be pledged. The bank has provided the board with a letter discussing competitive interest rates to be paid. In the future, the board will solicit proposals from the various banks and will enter into a written contract with the bank selected.

| |
|-------------------------------|
| 3. Official's Salaries |
|-------------------------------|

Section 50.333.13, RSMo, enacted in 1997, allowed salary commissions meeting in 1997 to provide mid-term salary increases for associate county commissioners elected in 1996. The motivation behind this amendment was the fact that associate county commissioners' terms had been increased from two years to four years. Based on this statute, in 1999 Howell County's Associate County Commissioners salaries were each increased approximately \$5,400 yearly, according to information from the County Clerk.

On May 15, 2001, the Missouri Supreme Court handed down an opinion in a case that challenged the validity of that statute. The Supreme Court held that this section of statute violated Article VII, section 13 of the Missouri Constitution, which specifically prohibits an increase in compensation for state, county and municipal officers during the term of office. This case, Laclede County v. Douglass et al., holds that all raises given pursuant to this statute section are unconstitutional.

Based on the Supreme Court decision, the raises given to each of the Associate County Commissioners, totaling approximately \$10,800 for the two years ended December 31, 2000, should be repaid. In addition, in light of the ruling, any other raises given to other officials within their term of office should be re-evaluated for propriety.

WE RECOMMEND the County Commission review the impact of this decision and develop a plan for obtaining repayment of the salary overpayments.

AUDITEE'S RESPONSE

The County Commission is aware of the court decision addressing officials' salaries pursuant to Senate Bill 11 passed by the Missouri Legislature in 1997. This legislation gave permission for a one-time increase in compensation to Associate Commissioners due to the extension of their terms. Although the court decision did not rule favorably on the legislative provisions of the mid-term salary increase, it appears the court, at the time of their decision, chose not to address repayment. The County Commission is following this matter closely. At such time the court gives direction on repayment, the County Commission will respond appropriately.

The Juvenile Office maintains six bank accounts. Reimbursements from other counties, grants, and donations are deposited into these accounts and disbursements are made for operations of the Juvenile Office, various grant programs, and special activities for juveniles. Restitution monies received from juvenile offenders are not deposited into a bank account. Our review of the procedures of the Juvenile Office disclosed the following concerns:

- A. Accounting duties are not adequately segregated. One clerk is primarily responsible for preparing checks and deposit slips, preparing bank reconciliations, and maintaining the accounting records.

Proper segregation of duties helps ensure that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing receipts from recording and reconciling receipts. If proper segregation of duties cannot be achieved, at a minimum, periodic supervisory reviews of the records should be performed and documented.

- B. The Juvenile Office is responsible for collecting court ordered restitution from juvenile offenders and remitting monies collected to victims. A bank account is not maintained, instead, receipts from each juvenile, in the form of money order or certified check, are forwarded by the Juvenile Office to the victim.

The Juvenile Office does not issue receipt slips for restitution monies received unless requested by the payor. Further, no centralized restitution log is maintained to account for restitution assessed, collected, and distributed for each case. As a result of the lack of adequate receipt records and because restitution receipts are not deposited in a bank account, the total amount of restitution received was not available.

To properly account for all monies received, prenumbered receipt slips should be issued for all receipts. In addition, complete documentation of juvenile restitution receipts provides a framework for ensuring restitution owed, paid, and distributed to victims is properly accounted for and accurately recorded.

WE RECOMMEND the Juvenile Division:

- A. Segregate accounting duties to the extent possible or ensure periodic supervisory reviews are performed and documented.
- B. Issue prenumbered receipt slips for all restitution monies received. In addition, a centralized restitution log should be maintained to ensure complete documentation of juvenile restitution activity.

AUDITEE'S RESPONSE

The Juvenile Officer provided the following responses:

- A. We have implemented a policy whereby the Juvenile Officer or the Chief Deputy Juvenile Officer reviews monthly bank reconciliations and dates and initials the bank reconciliations to document the review.*
- B. We have started issuing prenumbered duplicate receipt slips for all restitution monies received. In addition, all monies received are logged in the juvenile's case file.*

| |
|--|
| 5. County Collector's Commissions |
|--|

Section 50.332, RSMo 2000, allows county officials, with the approval of the County Commission, to perform services for cities that they normally provide to the county for additional compensation. The county entered into written contracts in 1988 and 1990 which provide for the county to collect property taxes for the city of West Plains and the city of Willow Springs, respectively. The contracts provide for the County Collector to receive a fee of three percent withheld from all taxes collected, and to receive penalties, in the amount of two percent, on delinquent taxes as prescribed by law which are collected from the taxpayers. In addition, the county receives a fee of one percent withheld from all taxes collected for providing the use of county employees and equipment in collecting the taxes.

The County Collector currently assesses a penalty on delinquent city tax payments in accordance with Section 52.290.1, RSMo 2000, which provides for a 5 percent penalty to be collected from the taxpayer, and the proceeds are to be distributed two-fifths to the General Revenue Fund and three-fifths to the County Employees' Retirement Fund. However, the County Collector personally retains these penalties, and during the two years ended February 28, 2001, the County Collector collected and retained \$4,604 in 5 percent penalties collected for city taxes. The 5 percent penalty currently collected on delinquent taxes exceeds the penalty of two percent stated in the contracts due to changes in state law which have not been reflected in amended contracts.

Any add on fee or penalty charged to taxpayers must be based on state law or city ordinance. The contracts with the cities should clearly define the amount of penalties to be assessed on delinquent taxes and how these amounts should be distributed.

WE RECOMMEND the County Collector and the County Commission amend the contracts with the cities to specifically define the amount of penalties to be collected on delinquent city taxes and how the penalties are to be distributed. The penalty amounts should be based on applicable state laws and city ordinances.

AUDITEE'S RESPONSE

As recommended by the Missouri State Auditor, the cooperative agreement to collect city taxes for the City of West Plains has been amended as requested and has been agreed to and approved by all parties; the City of West Plains, the Howell County Commission and the Howell County Collector.

The City of Willow Springs contract is worded such, that it appears no change is necessary.

This report is intended for the information of the management of Howell County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on Prior Audit Findings

HOWELL COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Howell County, Missouri, on findings in the Management Advisory Report (MAR) of our audit report issued for the two years ended December 31, 1996. The prior recommendations which have not been implemented, but are considered significant, are repeated in the current MAR. Although the remaining unimplemented recommendations are not repeated, the county should consider implementing those recommendations.

1. Budgetary Practices

- A. Formal budgets were not prepared for various county funds for the years ended December 31, 1996 and 1995.
- B. Actual expenditures exceeded budgeted amounts for the Assessment and School Resource Officer Funds in 1996.

Recommendation:

The County Commission:

- A. Ensure financial information for all county funds is included in the annual budgets.
- B. Refrain from incurring disbursements in excess of budgeted amounts. If additional funds are received which could not be estimated when the budget was adopted, the budget should be amended by following the procedures required by state law.

Status:

A&B. Not implemented. See MAR finding number 1.

2. Drug-Free Workplace Act

The county received \$18,707 in direct federal financial assistance. The county did not have a drug-free workplace policy or awareness program for its employees as required by the Drug-Free Workplace Act.

Recommendation:

The County Commission establish written policies and programs to ensure compliance with the Drug-Free Workplace Act. These policies and programs should be adequately communicated to all county employees who perform functions associated with federal funds. The County Commission should also contact the grantor agencies and resolve the questioned costs.

Status:

Not implemented. Although not repeated in the current report, our recommendation remains as stated above.

3. Prosecuting Attorney's Restitution Account

- A. Cash duties were not adequately segregated.
- B. Proper bank reconciliations were not prepared.
- C. Monthly listings of open items were not prepared and, consequently, open items were not reconciled with the cash balance.

Recommendation:

The Prosecuting Attorney:

- A. Provide for adequate segregation of duties and performance of independent reconciliations and reviews of accounting records.
- B. Properly reconcile the monthly bank statements to the checkbook balance.
- C. Prepare a monthly listing of open items and reconcile it to the cash balance.

Status:

- A. Implemented.
- B. Not implemented. Although not repeated in the current report, our recommendation remains as stated above.
- C. Not implemented. However, this procedure no longer appears necessary as all monies are disbursed at the end of the month.

STATISTICAL SECTION

History, Organization, and
Statistical Information

HOWELL COUNTY, MISSOURI
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Organized in 1857, the county of Howell was named after Josiah Howell, a pioneer settler. Howell County is a county-organized, third-class county and is part of the Thirty-Seventh Judicial Circuit. The county seat is West Plains.

Howell County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials.

Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records of importance to the county's citizens.

Counties typically spend a large portion of their receipts to support general county operations and to build and maintain roads and bridges. The following chart shows from where Howell County received its money in 2000 and 1999 to support the county General Revenue and Special Road and Bridge Funds:

| SOURCE | 2000 | | 1999 | |
|---------------------------|--------------|------------|-----------|------------|
| | AMOUNT | % OF TOTAL | AMOUNT | % OF TOTAL |
| Property taxes | \$ 64,947 | 2 | 54,572 | 1 |
| Sales taxes | 1,778,560 | 42 | 1,725,344 | 42 |
| Federal and state aid | 1,824,989 | 44 | 1,799,306 | 44 |
| Fees, interest, and other | 525,856 | 12 | 523,504 | 13 |
| Total | \$ 4,194,352 | 100 | 4,102,726 | 100 |

The following chart shows how Howell County spent monies in 2000 and 1999 from the General Revenue and Special Road and Bridge Funds:

| USE | 2000 | | 1999 | |
|---------------------------|--------------|------------|-----------|------------|
| | AMOUNT | % OF TOTAL | AMOUNT | % OF TOTAL |
| General county government | \$ 1,594,632 | 38 | 1,561,356 | 38 |
| Public safety | 1,103,893 | 27 | 1,105,278 | 27 |
| Highways and roads | 1,460,857 | 35 | 1,454,325 | 35 |
| Total | \$ 4,159,382 | 100 | 4,120,959 | 100 |

The county maintains approximately 41 county bridges and 1,042 miles of county roads.

The county's population was 23,521 in 1970 and 31,447 in 1990. The following chart shows the county's change in assessed valuation since 1970:

| | Year Ended December 31, | | | | |
|------------------------|-------------------------|-------|-------|--------|--------|
| | 2000 | 1999 | 1985* | 1980** | 1970** |
| | (in millions) | | | | |
| Real estate | \$ 169.8 | 162.6 | 84.6 | 33.1 | 21.2 |
| Personal property | 80.9 | 71.0 | 22.1 | 9.1 | 6.3 |
| Railroad and utilities | 14.7 | 14.1 | 6.7 | 6.8 | 4.6 |
| Total | \$ 265.4 | 247.7 | 113.4 | 49.0 | 32.1 |

* First year of statewide reassessment.

** Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Howell County's property tax rates per \$100 of assessed valuations were as follows:

| | Year Ended December 31, | |
|---------------------------|-------------------------|------|
| | 2000 | 1999 |
| Senate Bill 40 Board Fund | \$.05 | .05 |

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county bills and collects property taxes for itself and most other local governments. Taxes collected were distributed as follows:

| | Year Ended February 28 (29), | |
|------------------------------|------------------------------|-----------|
| | 2001 | 2000 |
| State of Missouri | \$ 80,779 | 77,814 |
| General Revenue Fund | 49,760 | 41,554 |
| Special Road and Bridge Fund | 28,472 | 28,453 |
| Assessment Fund | 87,324 | 79,311 |
| Senate Bill 40 Board Fund | 137,424 | 132,574 |
| Schools | 7,441,340 | 7,156,231 |
| Ambulance district | 527,921 | 509,025 |
| Fire protection district | 172,946 | 170,362 |
| Overplus Fund | 5,430 | 32,342 |
| Tax Sale Advertising | 166 | 228 |
| Cities | 499,205 | 461,305 |
| County Clerk | 5,611 | 5,797 |
| County Employees' Retirement | 85,461 | 83,660 |
| Commissions and fees: | | |
| General Revenue Fund | 160,318 | 153,830 |
| Collector | 17,975 | 16,447 |
| Total | \$ 9,300,132 | 8,948,933 |

Percentages of current taxes collected were as follows:

| | Year Ended February 28 (29), | |
|------------------------|------------------------------|------|
| | 2001 | 2000 |
| Real estate | 91 % | 92 % |
| Personal property | 89 | 89 |
| Railroad and utilities | 100 | 100 |

Howell County also has the following sales taxes; rates are per \$1 of retail sales:

| | Rate | Expiration Date | Required Property Tax Reduction |
|-----------------|----------|-----------------|---------------------------------|
| General | \$.0050 | None | 50 % |
| Law Enforcement | \$.0025 | None | 0 % |

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

| Officeholder | 2001 | 2000 | 1999 |
|--|--------|--------|--------|
| County-Paid Officials: | | | |
| Larry Spence, Presiding Commissioner | \$ | 29,390 | 29,390 |
| Judy Thorton, Associate Commissioner | | 27,390 | 27,390 |
| Mark B. Collins, Associate Commissioner | | 27,390 | 27,390 |
| Dennis K. VonAllmen, County Clerk | | 41,500 | 41,500 |
| Michael P. Hutchings, Prosecuting Attorney | | 51,000 | 51,000 |
| Bill Shephard, Sheriff | | 40,000 | 40,000 |
| Truell Harrison, County Treasurer | | 30,710 | 30,710 |
| Lonnie Pruett, County Coroner | | 8,000 | 8,000 |
| Charm L. Eagleman, Public Administrator * | | 34,299 | 28,255 |
| Wayne Scharnhorst, County Collector**, year ended February 28 (29), | 59,725 | 57,947 | |
| Daniel Franks, County Assessor ***, year ended August 31, | | 42,400 | 42,400 |
| Ralph Riggs, County Surveyor **** | | | |

* Includes fees received from probate cases.

** Includes \$17,975 and \$16,447, respectively, of commissions earned for collecting city property taxes.

*** Includes \$900 annual compensation received from the state.

**** Compensation on a fee basis.

State-Paid Officials:

| | | | |
|--|--|--------|--------|
| Fern Freeman Welker, Circuit Clerk and Ex Officio Recorder of Deeds | | 46,127 | 44,292 |
| David Dunlap, Associate Circuit Judge | | 97,382 | 87,235 |
| David Evans, Associate Circuit Judge | | 97,382 | 87,235 |

A breakdown of employees (excluding the elected officials) by office at December 31, 2000, is as follows:

| Office | Number of Employees Paid by | |
|--|-----------------------------|----------|
| | County | State |
| County Commission | 2 * | 0 |
| Circuit Clerk and Ex Officio Recorder of Deeds | 4 * | 6 |
| County Clerk | 5 * | 0 |
| Prosecuting Attorney | 10 * | 0 |
| Sheriff | 25 * | 0 |
| County Treasurer | 1 * | 0 |
| County Collector | 6 ** | 0 |
| County Assessor | 8 | 0 |
| Road and Bridge | 22 | 0 |
| 911 Center | 14 *** | 0 |
| Total | <u>97</u> | <u>6</u> |

* Includes one part-time employee

** Includes three part-time employees

*** Includes four part-time employees

In addition, the county pays a proportionate share of the salaries of other circuit court-appointed employees. Howell County's share of the Thirty-Seventh Judicial Circuit's expenses is 58.19 percent.

Leasehold revenue bonds, dated December 1, 1995, were issued in the original amount of \$1,500,000 by the Public Building Corporation of Howell County. These bonds were issued to provide funds for a jail expansion project. The county is lease-purchasing the jail expansion from the Public Building Corporation of Howell County. The revenues from the lease-purchase agreement are being used to make debt service payments. Bonds payable at December 31, 2000, totaled \$1,260,000 and this debt issue is scheduled to be fully liquidated in 2015.